



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Elaine Seymour **Phone #:** (406) 463-2251

(Signature)

(Date)

Chair, Board of Trustees: Penny Smoot

(Signature)

(Date)

County Superintendant Cathy Sessions

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

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50 Teton County

0894 Power Elem

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
114	After School Program	LOCAL		LOCAL
316	Title I Improving Basic Programs	FEDERAL	50-0894-31-16	84.010A
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A141562	84.358A
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	2013-14	84.358A
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	2014-15	84.358A
420	Title I Improving Basic Programs	FEDERAL	50-0894-31-15	84.010A

Trustees' Financial Summary

FY2015-16

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50 Teton County

0894 Power Elem

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	177,818.99	45,122.37	121,779.40	13,698.62
02	Taxes Receivable - Real and Personal (120-149)	4,540.15	874.18	515.89	
03	Taxes Receivable - Protested (150-159)	216.42	47.56	26.92	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				95.88
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	182,575.56	46,044.11	122,322.21	13,794.50
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	4,756.57	921.74	542.81	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	43,595.36			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	134,223.63	45,122.37	121,779.40	13,794.50
52	TOTAL FUND BALANCE/EQUITY	177,818.99	45,122.37	121,779.40	13,794.50
53	TOTAL LIABILITIES AND FUND BALANCE	182,575.56	46,044.11	122,322.21	13,794.50

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		27,859.03	(8,584.56)	6,525.11
02	Taxes Receivable - Real and Personal (120-149)				12.30
03	Taxes Receivable - Protested (150-159)				0.68
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			36,811.34	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		27,859.03	28,226.78	6,538.09
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				12.98
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		27,859.03	28,226.78	6,525.11
52	TOTAL FUND BALANCE/EQUITY		27,859.03	28,226.78	6,525.11
53	TOTAL LIABILITIES AND FUND BALANCE		27,859.03	28,226.78	6,538.09

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

0894 Power Elem

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			9,844.96	2,085.87
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			9,844.96	2,085.87
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			9,844.96	2,085.87
52	TOTAL FUND BALANCE/EQUITY			9,844.96	2,085.87
53	TOTAL LIABILITIES AND FUND BALANCE			9,844.96	2,085.87

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	43,887.37	53,940.12		
02	Taxes Receivable - Real and Personal (120-149)	155.28			
03	Taxes Receivable - Protested (150-159)	6.97			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	44,049.62	53,940.12		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	162.25			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	43,887.37	53,940.12		
52	TOTAL FUND BALANCE/EQUITY	43,887.37	53,940.12		
53	TOTAL LIABILITIES AND FUND BALANCE	44,049.62	53,940.12		

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		88,380.51		
02	Taxes Receivable - Real and Personal (120-149)		304.11		
03	Taxes Receivable - Protested (150-159)		12.82		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		88,697.44		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		316.93		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		88,380.51		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		88,380.51		
53	TOTAL LIABILITIES AND FUND BALANCE		88,697.44		

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

0894 Power Elem

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	35,908.77	96,397.41		4,390.00
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	35,908.77	96,397.41		4,390.00
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	35,908.77	96,397.41		
25	Other Current Liabilities (621-679)				4,390.00
35	TOTAL LIABILITIES	35,908.77	96,397.41		4,390.00
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	35,908.77	96,397.41		4,390.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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FY2015-16

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50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	183,021.30	214,982.15
	1112 District Levy - Personal Property	0.00	3,073.59
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	28,000.00	2,500.00
	1190 Penalties and Interest on Taxes	373.29	392.79
	1510 Interest Earnings	487.29	581.29
	3110 Direct State Aid	248,756.58	262,623.67
	3111 Quality Educator	24,208.24	26,725.11
	3112 At Risk Student	1,775.49	2,060.75
	3113 Indian Education For All	1,591.20	1,586.88
	3114 American Indian Achievement Gap	1,000.00	820.00
	3115 State Spec Ed Allowable Cost Pymt to Districts	11,723.25	10,584.00
	3116 Data For Achievement	1,170.00	1,520.00
	3118 Natural Resource Development	1,772.68	2,948.37
	3120 State Guaranteed Tax Base Aid	87,048.33	85,592.94
	3444 State School Block Grant	51,228.25	51,228.25
	3446 SB96 Block Grant Reimbursement	6,899.24	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		649,055.14	667,219.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	298,376.09	251,342.12
			2XX	Personal Services - Employee Benefits	46,242.03	55,889.72
			3XX	Purchased Professional and Technical Services	16,846.59	15,485.45
			4XX	Purchased Property Services	0.00	515.00
			5XX	Other Purchased Services	660.32	656.85
			6XX	Supplies and Materials	9,133.27	40,724.28
			7XX	Property and Equipment Acquisition	0.00	10,428.13
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	11,428.80	8,446.66
			2XX	Personal Services - Employee Benefits	1,577.96	34.18
			6XX	Supplies and Materials	0.00	128.19
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	14,004.96	11,758.25
			2XX	Personal Services - Employee Benefits	2,682.92	2,396.64
			3XX	Purchased Professional and Technical Services	2,496.00	449.09
			6XX	Supplies and Materials	3,794.14	1,653.60

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	30,125.92	30,329.08
		2XX	Personal Services - Employee Benefits	10,340.22	9,013.93
		3XX	Purchased Professional and Technical Services	0.00	1,429.02
		5XX	Other Purchased Services	395.56	1,427.16
		6XX	Supplies and Materials	150.00	0.00
		810	Dues and Fees	0.00	450.00
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	7,985.34	7,341.79
		2XX	Personal Services - Employee Benefits	481.94	444.49
		25XX Support Services - Business			
		1XX	Personal Services - Salaries	25,030.56	27,471.36
		2XX	Personal Services - Employee Benefits	3,245.75	3,794.98
		3XX	Purchased Professional and Technical Services	8,788.42	6,920.65
		4XX	Purchased Property Services	1,378.14	641.37
		5XX	Other Purchased Services	1,427.74	15,345.76
		6XX	Supplies and Materials	848.20	4,512.74
		810	Dues and Fees	1,147.27	994.95
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	20,463.45	20,265.37
		2XX	Personal Services - Employee Benefits	1,424.22	1,487.18
		3XX	Purchased Professional and Technical Services	3,000.00	11,402.86
		4XX	Purchased Property Services	29,196.52	45,935.73
		6XX	Supplies and Materials	8,142.58	3,715.75
		52XX Capital Leases or Long Term Notes with Board of Investments			
		840	Principal On Debt	10,898.56	5,577.39
		850	Interest on Debt	550.34	258.63
280	Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	13,199.78	10,029.82
		2XX	Personal Services - Employee Benefits	2,462.81	1,998.37
		3XX	Purchased Professional and Technical Services	1,289.56	6,094.55
		5XX	Other Purchased Services	90.40	0.00
		6XX	Supplies and Materials	0.00	171.55
390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		6XX	Supplies and Materials	0.00	766.96
710	School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX	Personal Services - Salaries	270.53	1,705.00
		2XX	Personal Services - Employee Benefits	14.35	56.95
		5XX	Other Purchased Services	0.00	311.65



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	8,725.10	14,905.20	
			2XX Personal Services - Employee Benefits	70.27	156.26	
			5XX Other Purchased Services	329.74	1,274.84	
			6XX Supplies and Materials	130.00	2,468.21	
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries	19,386.66	21,896.21	
			2XX Personal Services - Employee Benefits	1,743.62	2,057.83	
			3XX Purchased Professional and Technical Services	430.34	35.00	
			4XX Purchased Property Services	1,038.38	0.00	
			6XX Supplies and Materials	0.00	668.25	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	863.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>622,308.35</u>	<u>663,265.00</u>	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance						157,339.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						667,219.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						663,265.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	43,595.36	Less Last Year	27,070.50	(4b)	16,524.86	
						16,524.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						177,818.99	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	43,444.07	47,684.59
	1112 District Levy - Personal Property	0.00	675.48
	1190 Penalties and Interest on Taxes	72.28	84.90
	1510 Interest Earnings	94.18	83.16
	2220 County On-Schedule Trans Reimb	14,862.96	13,961.93
	3210 State On-Schedule Trans Reimb	14,862.96	13,961.95
	3444 State School Block Grant	3,227.69	3,227.69
	3446 SB96 Block Grant Reimbursement	1,244.16	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77,808.30	79,679.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		8,708.55	9,211.13
		2XX Personal Services - Employee Benefits		34.64	133.06
	25XX Support Services - Business				
		1XX Personal Services - Salaries		6,257.52	5,642.85
		2XX Personal Services - Employee Benefits		24.89	24.78
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		16,685.97	21,567.33
		2XX Personal Services - Employee Benefits		1,908.97	1,844.33
		3XX Purchased Professional and Technical Services		0.00	393.10
		4XX Purchased Property Services		15,904.17	3,799.40
		5XX Other Purchased Services		18,146.80	1,300.00
		6XX Supplies and Materials		10,096.68	6,197.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				77,768.19	50,112.98



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						18,545.65 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						79,679.70 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,112.98 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	2,990.00	(4b)		-2,990.00
						-2,990.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						45,122.37 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	27,163.30	27,031.62
	1112 District Levy - Personal Property	0.00	382.25
	1190 Penalties and Interest on Taxes	43.02	49.46
	1510 Interest Earnings	280.79	272.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		27,487.11	27,735.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance					94,043.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					27,735.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					121,779.40	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.89	9.29
	1621 Lunch Sales	26,520.05	21,924.37
	1632 Daily Adult Sales	5,319.70	5,810.50
	1634 Daily Ala Carte Sales	35.75	25.00
	3220 State Food Services Match	221.12	95.88
	4550 Federal Child Nutrition	26,234.20	27,489.25
	4552 Fresh Fruit And Vegetable	0.00	1,661.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		58,333.71	57,015.79

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			3XX Purchased Professional and Technical Services	1,281.56	2,047.31
			4XX Purchased Property Services	253.50	435.50
			6XX Supplies and Materials	55,945.52	44,595.66
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				57,480.58	47,078.47

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	3,857.18	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,015.79	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	47,078.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	13,794.50	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

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Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		70.20	67.22
	2240 County Retirement Distribution		74,714.93	71,097.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			<u>74,785.13</u>	<u>71,164.92</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		45,831.71	41,178.29
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits		2,004.80	1,579.53
		222X Educational Media Services				
			2XX Personal Services - Employee Benefits		2,258.16	1,919.01
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits		6,897.57	7,033.73
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits		399.63	449.87
		25XX Support Services - Business				
			2XX Personal Services - Employee Benefits		4,904.56	5,921.40
		26XX Operation and Maintenance of Plant Services				
			2XX Personal Services - Employee Benefits		2,924.78	2,766.00
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits		2,561.21	2,710.15
	280 Special Education - Local and State					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits		2,141.04	1,636.80
	710 School Sponsored Extracurricular Activities					
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits		42.08	256.42
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits		1,223.59	2,042.38
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits		3,009.51	3,399.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>74,198.64</u>	<u>70,892.82</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					27,586.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					71,164.92	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					70,892.82	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					27,859.03	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
114	After School Program	
	1920 Contributions/Donations from Private Sources	2,761.40
316	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	33,155.00
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	8,823.32
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	27,988.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>72,727.74</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
114	After School Program				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,912.12
			2XX Personal Services - Employee Benefits		298.84
			6XX Supplies and Materials		306.04
			114 Subtotal		<u>2,517.00</u>
316	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		28,795.69
			2XX Personal Services - Employee Benefits		4,359.31
			316 Subtotal		<u>33,155.00</u>
413	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		8,823.32
			413 Subtotal		<u>8,823.32</u>
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			1XX Personal Services - Salaries		18,119.53
			2XX Personal Services - Employee Benefits		9,199.47
			414 Subtotal		<u>27,319.00</u>
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>71,814.32</u>



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					27,313.36 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,727.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					71,814.32 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					28,226.78 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
114 After School Program	2,761.40	2,517.00	244.40
316 Title I Improving Basic Programs	33,155.00	33,155.00	0.00
413 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	8,823.32	8,823.32	0.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	27,988.02	27,319.00	669.02
Total	72,727.74	71,814.32	913.42



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	668.54	677.94
	1112 District Levy - Personal Property	0.00	9.67
	1190 Penalties and Interest on Taxes	0.37	1.07
	1510 Interest Earnings	19.79	16.02
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		688.70	704.70

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			6XX Supplies and Materials	184.03	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				184.03	0.00

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	5,820.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	704.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,525.11	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15.06	7.42
	1900 Other Revenue from Local Sources	300.00	8,692.50
	1910 Rentals	11,750.00	14,425.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		12,065.06	23,124.92

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX Personal Services - Salaries		1,479.02	0.00
		2XX Personal Services - Employee Benefits		7.12	0.00
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		5,636.44	0.00
		4XX Purchased Property Services		5,150.01	16,280.17
		6XX Supplies and Materials		2,955.76	1,576.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,228.35	17,856.17

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					4,576.21 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					23,124.92 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,856.17 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,844.96 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	5300 Operating Transfers from Other Funds	863.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>863.00</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	25XX Support Services - Business				
		1XX Personal Services - Salaries		0.00	4,561.13
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>4,561.13</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	6,647.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	4,561.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,085.87	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	7,096.83	7,018.32
	1112 District Levy - Personal Property	0.00	99.01
	1190 Penalties and Interest on Taxes	12.98	12.85
	1510 Interest Earnings	195.81	128.78
	3281 State Technology Aid	573.55	583.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>7,879.17</u>	<u>7,842.84</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		0.00	10,143.61
		7XX Property and Equipment Acquisition		0.00	12,500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>22,643.61</u>

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	58,688.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,842.84	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,643.61	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	43,887.37	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	196.59	158.63
	3445 State Combined Fund School Block Grant	10,239.30	10,239.30
	3447 SB96 Combined Block Grant Reimbursement	1,391.60	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		11,827.49	10,397.93

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			7XX Property and Equipment Acquisition	0.00	3,631.83	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	3,631.83	

Schedule Of Changes Worksheet			Fund Code 29
Beginning Fund Balance			47,174.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			10,397.93 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			3,631.83 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			53,940.12 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	13,063.77	12,914.72
	1112 District Levy - Personal Property	0.00	182.22
	1190 Penalties and Interest on Taxes	23.77	23.58
	1510 Interest Earnings	242.33	210.21
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		13,329.87	13,330.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					75,049.78 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					13,330.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					88,380.51 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	16,399.70	10,029.82
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	353,154.10	310,508.29
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	0.00	6,518.22
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	400.00	180.11
XX	XXX 26XX 41X	Energy Utility Services	18,310.53	21,416.57
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	10,584.00
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	10,584.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	3,528.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	15,240.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	18,294.29
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	10,029.82	0.00	0.00	0.00	0.00
280	1XXX	2XX	1,998.37	0.00	0.00	0.00	0.00
280	1XXX	3XX	6,094.55	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	171.55	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			18,294.29	0.00	0.00	0.00	0.00

18,294.29

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

**** Recalculated ****

50 Teton County

0894 Power Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	4,750.00	0.00	0.00	0.00	4,750.00
Land Improvements	87,127.85	0.00	4,398.00	0.00	91,525.85
Buildings	807,916.35	0.00	0.00	0.00	807,916.35
Machinery and Equipment	271,884.46	2,727.04	6,527.00	0.00	281,138.50
Construction in Progress	0.00	0.00	48,137.28	0.00	48,137.28
Totals at Historical Cost	1,171,678.66	2,727.04	59,062.28	0.00	1,233,467.98
Depreciation					
Improvement Accum	41,532.49	3,899.89	3,171.70	0.00	48,604.08
Building Accum	303,545.00	13,795.33	10,663.30	0.00	328,003.63
Machinery and Equipment Accum	161,231.79	16,673.35	17,380.11	0.00	195,285.25
Total Accumulated Depreciation	506,309.28	34,368.57	31,215.11	0.00	571,892.96
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	665,369.38	-31,641.53	27,847.17	0.00	661,575.02

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	7,658.15	0.00	0.00
Financial Administration (25XX)	522.77	0.00	0.00
Operations and Maintenance (26XX)	595.75	0.00	0.00
Transportation (27XX)	9,505.57	0.00	0.00
Food Service (31XX)	854.54	0.00	0.00
Extracurricular (34XX, 35XX)	11,447.80	0.00	0.00
Unallocated	630.53	0.00	0.00
 Total Depreciation for FY2016	 31,215.11	 0.00	 0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

0894 Power Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	22,156.44	0.00	15,192.53	0.00	6,963.91	0.00	6,963.91
Loans Payable	41,043.06	0.00	5,577.39	0.00	35,465.67	0.00	35,465.67
Other Post Employment Benefits	13,690.00	0.00	0.00	0.00	13,690.00	0.00	0.00
Other	1,040.00	0.00	0.00	1,040.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	77,929.50	0.00	20,769.92	1,040.00	56,119.58	0.00	42,429.58

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

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** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0894-01273959

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50 Teton County

0894 Power Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	110,490.00	22,595.01	0.00	133,085.01
Net Pension - TRS	516,425.00	0.00	21,998.19	494,426.81